



Iowa General Assembly
Daily Bills, Amendments & Study Bills
April 08, 2011

House File 676 - Introduced

HOUSE FILE
BY COMMITTEE ON WAYS AND
MEANS

(SUCCESSOR TO HSB 233)

A BILL FOR

1 An Act providing an exemption from the fee for new registration
2 for motor vehicles leased to certain governmental agencies
3 and nonprofit entities.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
TLSB 2276HV (1) 84
dea/nh



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1 1 Section 1. Section 321.105A, subsection 2, paragraph c,
1 2 subparagraph (25), unnumbered paragraph 1, Code 2011, is
1 3 amended to read as follows:
1 4 Vehicles subject to registration under this chapter with
1 5 a gross vehicle weight rating of less than sixteen thousand
1 6 pounds when purchased for lease and titled by the lessor
1 7 licensed pursuant to chapter 321F and actually leased for a
1 8 period of twelve months or more if the lease of the vehicle is
1 9 subject to the fee for new registration under subsection 3 or
1 10 exempt from the fee for new registration pursuant to subsection
1 11 3, paragraph "f".

1 12 Sec. 2. Section 321.105A, subsection 3, Code 2011, is
1 13 amended by adding the following new paragraph:
1 14 NEW PARAGRAPH. f. The following are exempt from the fee
1 15 for new registration imposed under this subsection as long as a
1 16 valid affidavit is filed with the county treasurer at the time
1 17 of application for registration:

1 18 (1) Vehicles leased to entities listed in section 423.3,
1 19 subsections 17, 18, 19, 20, 21, 22, 26, 27, 28, 31, and 79, to
1 20 the extent that those entities are exempt from the tax imposed
1 21 on the sale of tangible personal property, consisting of goods,
1 22 wares, or merchandise, sold at retail in the state to consumers
1 23 or users.

1 24 (2) A vehicle leased directly to a federal, state, or local
1 25 governmental agency and titled in an individual's name pursuant
1 26 to a governmental program authorized by law.

1 27 EXPLANATION

1 28 Under current law, a fee for new registration in the amount
1 29 of 5 percent of the purchase price of a vehicle is required
1 30 each time ownership of a vehicle is transferred. The fee
1 31 applies to leased vehicles with a gross vehicle weight rating
1 32 of less than 16,000 pounds and leased for a period of 12 months
1 33 or more. The lessor is responsible for payment of the fee, but
1 34 may pass the charge along to the lessee.

1 35 This bill creates exemptions from the fee for new



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2 1 registration for vehicles leased to federal, state, or local
2 2 governmental agencies or certain nonprofit entities that are
2 3 also exempt from the payment of sales tax and for vehicles
2 4 leased to a governmental agency and titled in an individual's
2 5 name pursuant to a governmental program authorized by law. An
2 6 exemption from the fee for new registration is provided under
2 7 current law for vehicles that are sold to the same governmental
2 8 agencies and nonprofit entities.

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dea/nh



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HOUSE FILE
BY COMMITTEE ON WAYS AND
MEANS

(SUCCESSOR TO HSB 213)

A BILL FOR

1 An Act providing a sales tax exemption for global positioning
2 systems used in farming operations.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

TLBSB 1990HV (1) 84

tw/sc



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1 1 Section 1. Section 423.3, Code 2011, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 96. The sales price of global positioning
1 4 systems, including software activation and subscription fees,
1 5 used in farming operations.
1 6 EXPLANATION
1 7 This bill provides a sales tax exemption for the sales price
1 8 of global positioning systems, including software activation
1 9 and subscription fees, used in farming operations.
1 10 By operation of Code section 423.6, an item exempt from the
1 11 imposition of the sales tax is also exempt from the use tax
1 12 imposed in Code section 423.5.
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House Resolution 37 - Introduced

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HOUSE RESOLUTION NO.

BY PETTENGILL, KAUFMANN, SANDS, J. SMITH, ALONS,
IVERSON, WATTS, SHAW, HEATON, BAUDLER, TJEPKES, DRAKE,
SCHULTZ, BALTIMORE, BYRNES, HORBACH, RASMUSSEN,
SODERBERG, GRASSLEY, PAUSTIAN, DOLECHECK, CHAMBERS,
VANDER?LINDEN, MUHLBAUER, HEIN, WITTNEBEN, RAYHONS,
WINDSCHITL, WENTHE, MOORE, THOMAS, DE?BOEF, DEYOE,
FRY, MASSIE, and QUIRK

1 1 A Resolution urging the nullification of rules adopted
1 2 by the United States Environmental Protection
1 3 Agency relating to national emissions standards for
1 4 hazardous air pollutants for reciprocating internal
1 5 combustion engines.
1 6 WHEREAS, the United States Environmental
1 7 Protection Agency in March 2010 finalized national
1 8 emissions standards for hazardous air pollutants for
1 9 reciprocating internal combustion engines which took
1 10 effect in May 2013; and
1 11 WHEREAS, the rules would have a devastating impact
1 12 on Iowa's municipal utilities due to the fact that the
1 13 municipal utilities collectively operate 287 diesel
1 14 electric generators with a combined nameplate capacity
1 15 of 548 megawatts; and
1 16 WHEREAS, these rules impact 67 utilities that serve
1 17 a total of 106,000 customers with an average of 1,560
1 18 customer meters per utility; and
1 19 WHEREAS, Iowa's municipal electric utilities
1 20 operate diesel generators both to be able to keep the
1 21 lights on when transmissions lines are downed by ice,



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2 1 wind, floods, or other natural disasters or man-made
2 2 emergencies, and to meet the obligation to own or buy
2 3 reserve capacity; and
2 4 WHEREAS, the rules allow a municipal electric
2 5 utility to run diesel generators in an emergency, but
2 6 effectively take away the ability of a small community
2 7 to afford them by prohibiting the receipt of payment or
2 8 credit for reserve capacity; and
2 9 WHEREAS, the diesel generators run only a few hours
2 10 a year, with averages ranging from 14 to 46 hours
2 11 depending on power supply arrangements; and
2 12 WHEREAS, the application of the rules requires that
2 13 each of these engines either be retrofit, replaced,
2 14 or removed, resulting in huge cost increases to the
2 15 citizen owners of these utilities in the form of rate
2 16 increases and lost capacity; and
2 17 WHEREAS, the cost estimate if all 287 diesel
2 18 generators were to be retrofit for compliance over a
2 19 10-year period is \$36 million, which is an average cost
2 20 of \$34.14 per year per customer with costs as high
2 21 as \$203 per year per customer or more, and such cost
2 22 estimates would increase beyond this amount if diesel
2 23 generators are replaced or taken out of service; NOW
2 24 THEREFORE,
2 25 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES, That
2 26 the United States Environmental Protection Agency is
2 27 urged to rescind the national emissions standards for
2 28 hazardous air pollutants for reciprocating internal
2 29 combustion engines; and
2 30 BE IT FURTHER RESOLVED, That Iowa's Congressional



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3 1 delegation is urged to take action to nullify the
3 2 rules; and
3 3 BE IT FURTHER RESOLVED, That the Chief Clerk of the
3 4 House of Representatives shall forward a copy of this
3 5 resolution to the Administrator of the United States
3 6 Environmental Protection Agency and all members of
3 7 Iowa's Congressional delegation.

LSB 2763HH (4) 84

tm/nh